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MINISTRY OF FINANCE (Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 21st February 1958

G.S.R. 56.—The following draft of an amendment in the Customs Duties Drawback (Nitrous Oxide) Rules, 1955, which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 5th March, 1948/14 Phalgun 1879.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendments

In sub-rule (2) of rule 6 of the said Rules, the words "seven-eighth of" shall be omitted.

[No. 70.]

G.S.R. 57.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India, and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Plastic Goods) Rules, 1957, is published as required by that sub-section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 5th March, 1958. Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified, will be considered by the Central Government.

2. The draft rules published with the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 297-Customs dated the 16th December, 1957 are hereby superseded.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Plastic Goods) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) "Act" means the Sea Customs Act, 1878 (8 of 1878);

(b) "plastic goods" means:—

- (i) all articles other than spectacle frames, leather cloth and polyvinyl chloride cables, or any single article of any description other than spectacle frame, leather cloth or polyvinyl chloride cable;
- (ii) all component parts or a single component part of such articles or article which are, or each of which is, manufactured in India, or the State of Pondicherry, wholly from any one, and not more than one, of the varieties of the imported materials;
- (iii) "imported material" means any of the following materials imported into India, or the State of Pondicherry, on payment of Customs duty, namely:—
 - (1) styrene monomer,
 - (ii) cellulose acetate moulding powder and cellulose acetate sheets,
 - (iii) cellulose acetate butyrate moulding powder,
 - (iv) urea formaldehyde moulding powder,
 - (v) polyethylene moulding powder,
 - (vi) cellulose nitrate sheets, films, rods or tubes,
 - (vii) polymethyl methacrylate sheets, films, rods or tubes; and
 - (viii) polyvinyl chloride sheeting, polyvinyl chloride composition or moulding powder, polyvinyl chloride resin and plasticisers,

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the plastic goods (herein after referred to as the 'goods') exported from India, or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port,

4. Rate of drawback.—Where the Customs Collector is satisfied that a claim for a drawback is established under these rules, such drawback shall be paid at the rates specified below, namely:—

Description of the goods	Rate of drawback per pound of goods shipped
(1) Goods in the manufacture of which any of the following imported material has been used:—	
(a) cellulose acetate moulding powder or cellulose acetate sheets.	Seventy naye paise.
(b) cellulose acetate buty-rate moulding powder . . .	Seventy naye paise.
(c) urea formaldehyde moulding powder . . .	Forty-two naye paise.
(d) polyethylene moulding powder . . .	Ninety-six naye paise.
(e) cellulose nitrate sheets, films, rods or tubes . .	Eighty-five naye paise.
(f) polymethyl methacrylate sheets, films, rods or tubes.	One rupee and twenty-one naye paise.
(g) polyvinyl chloride sheeting, or polyvinyl chloride composition or moulding powder or polyvinyl chloride resin and plasticiser.	Twenty-five naye paise.
(2) Polystyrene moulding powder and goods made of polystyrene moulding powder.	Twenty-six naya paise.

5. Manner of allowing drawback.—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall, on the relative shipping bill—
 - (i) declare that a claim for a drawback under section 43B of the Act is being made;

- (ii) declare the particular variety of imported material used in the manufacture of such goods, and also declare that to the best of his knowledge and belief, the goods in respect of which the drawback is being claimed have been manufactured wholly from that variety; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. Access to manufactory.—The manufacturer of the goods, in respect of which a drawback is claimed under these rules, shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 71.]

S. K. BHATTACHARJEE, Dy. Secy.

ERRATA

In the Gazette of India Extraordinary, Part II-Sec. 3—Sub-sec.(i), dated the 18th February 1958, containing notification No. 9, dated the 18th February 1958, of the Ministry of Finance (Department of Revenue) the following corrections are to be made:—

- (1) The Issue "No. 6" should be "No. 7";
- (2) The G.S.R. No. "72" should be "55";
- (3) The page Nos. "81, 82, 83" should be "23, 24, 25".

